

Operation Unified Response (Haiti Earthquake) Qualifies for an Automatic Filing Extension

Purpose

This VTA is for informational purposes regarding an extension of time to file for members of the Armed Forces participating in Operation Unified Response. This is in response to the Haiti Earthquake. Taxpayers may come into VITA/TCE sites and have questions regarding the automatic filing extension. Please provide them with this information.

Qualifications

Members of the Armed Forces participating in **Operation UNIFIED RESPONSE** (response to the Haiti Earthquake) are part of a qualifying contingency operation that gives them an automatic extension of time to file their federal income tax returns.

According to Joint Staff Executive Order (EXORD) 140336Z January 10, the Secretary of Defense declared UNIFIED RESPONSE as a contingency operation on January 13, 2010. Thus, **members of the Armed Forces serving under Operation UNIFIED RESPONSE, have a minimum 180-day extension to file**, and there are no penalties owed for late filing or late payment of taxes. [See IRS Pub 3 \(Armed Forces Tax Guide\)](#) for more details.

NOTE: While contingency operations carry the same filing extension rules as service in a combat zone, they do NOT qualify a member for the combat zone income tax exclusion.

Key Points

- This is an automatic extension
- There is no requirement to notify the IRS
- If desired, IRS can be notified directly of status through a special e-mail address: combatzone@irs.gov (This email address is also used for notifications given to the IRS stemming from presence in a combat zone).

Do not include Social Security Numbers in the e-mail.

Notification may be made by the taxpayer, spouse, or authorized agent or representative. Be prepared to provide IRS with:

- Name
- Stateside address
- Date of birth
- Date of deployment to the combat zone

For more information, please go to IRS.gov/newsroom. If you have any questions, please discuss them with your site coordinator, contact your local IRS SPEC relationship manager or email partner@irs.gov.

*Thank you for volunteering to serve your community and for your dedication to providing top **QUALITY** service!*